

Exhibit D

Budget and Staffing Plan

Exhibit D-1

Budget Plan for the Compensation Period

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|---|--------------------|
| Percent Variance (Actual vs. Budgeted Fees) | 10.4% below budget |
|---|--------------------|

Exhibit D-2

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period¹

| Category of Timekeeper² | Number of Timekeepers Expected to Work on The Matter During the Budget Period³ | Average Hourly Rate⁴ |
|---|--|--|
| Partners | 36 | \$789/ \$853 |
| Senior Counsel | 7 | \$789/ \$853 |
| Associates | 45 | \$789/ \$853 |
| e-Discovery Attorneys | 7 | \$390/ \$421 |
| Paraprofessionals | 21 | \$270/ \$291 |
| Total: | 116 | |

¹ The actual number of timekeepers who worked on this matter during the Compensation Period was 117, and thus 1 more than anticipated.

² Attorney Practice Groups: BSGR&B, Tax, Health Care, Labor & Employment, Litigation, and Corporate.

³ The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the BSGR&B; Tax; Health Care; Labor & Employment; Litigation; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA Title III cases.

⁴ Pursuant to the Engagement Letter, Proskauer's rates increased 4% effective January 1, 2021, yielding a new flat rate for attorneys (partners, senior counsel, and associates) of \$853 per hour, for e-discovery attorneys of \$421 per hour, and for paraprofessionals of \$291 per hour.